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WILLIAM E. SPAHR
SECRETARY

December, 1970

To Members of the Forty-Second Legislative Assembly:

The purpose of this summary is to acquaint newly-elected members of Montana's 42nd Legislative Assembly with some of the publications and other printed fiscal matter which is available at the Legislative Council office and library. It is the hope of the Legislative Fiscal Review Committee that the information contained in this report will aid new members in obtaining an overview of Montana's state and local financial operations.

For the most part, the reports selected for review contain summary information gathered from various state and local sources. The few entries appearing herein, however, do not illustrate the abundance of fiscal data available in published and unpublished form at the various Montana state agencies, institutions, and units of the university system. Legislators should feel free to request information on any aspect of local, state, or national governmental operations. Research request forms for this purpose are included in the Appendix, and extra forms are available at the Legislative Council office, Room 138, Capital building.

Due to the limited time available to prepare this summary, the selections were restricted to capsule descriptions of only Montana statistical information on file at the Legislative Council offices. If these summaries prove to be of value, this synopsis could be expanded in the future to encompass unreferenced fiscal materials and reports maintained in the various agency offices, institution business offices, and university research bureaus.

Respectfully submitted,

REPRESENTATIVE J. O. ASBJORNSON
Chairman
Montana Legislative Fiscal
Review Committee

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SECTION I

LEGISLATIVE COUNCIL REPORTS

The Legislative Council is charged by law with the responsibility to compile, analyze and furnish to the legislature "such information bearing upon any matters relating to existing or prospective legislation as may be determined by it upon its own initiative pertaining to important issues of policy and questions of statewide importance . . ." In complying with the above, the Council undertakes a number of research projects during each interim, many of which deal with state and local fiscal matters. The following reports were selected as best summarizing the fiscal research compiled to date by the Council, as reflected in their published reports.

Note:

All of the reports listed in this section contain appendices which set forth proposed legislation to implement recommendations made within the body of the report.

1. FEES COLLECTED BY STATE AGENCIES

Report No. 11, November 1964, 23 pp.

This report on fees collected by state agencies had as its purpose the revision of certain fees to bring them into line with the increased costs of state government. The introduction to the report provides educational material on the composition and disposition of agency fees. The remainder of the report is devoted to an analysis of fees by agency. Tables included in this section relate fees collected to costs for government goods and services and make recommendations as to the adequacy of particular fees and their administration.

2. FISCAL CONTROL

Report No. 8, November 1962, 31 pp.

This report contains some general background material on fiscal control factors within the financial operation of state government. Also included are the findings and recommendations of the Council relating to the preparation of warrants and to the legislative post-audit.

Chapter 1 describes and evaluates existing fiscal control procedures in effect at that time.

Chapter 2 examines state warrant writing procedures and makes recommendations for improvement of the system.

Chapter 3 describes a proposed legislative post-audit function, its administration, cost, and program recommendations.

3. INVESTMENT OF PUBLIC FUNDS

Report No. 14, December 1964, 59 pp.

This study contains the findings of the Council in the area of the investment of public funds. The following four areas, specified in Senate Joint Resolution No. 8, 1963, were reviewed by the Council and recommendations were made for each:

1. State depository practices, including the arrangements under which surplus cash, debt retirement funds, and other moneys are held in depository banks throughout the state.

2. Investment practices for state moneys, including surplus cash, trust funds, and all other moneys held by an agency of state government.

3. The organization and procedures of the State Board of Land Commissioners, the Commissioner of State Lands and Investments, The State Depository Board, and the State Treasurer, insofar as these organizations and procedures relate to the investment of moneys.

4. The management of the state's bonded and other indebtedness, including practices involved in the floating of bond issues, use of bond proceeds and redemption of bonds.

4. LEGISLATIVE FISCAL ANALYSIS

Report No. 17, November 1966, 14 pp.

In answer to a request of the Thirty-Ninth Legislative Assembly that the Council study topics pertaining directly to the operation, effectiveness and powers of the legislative branch of government, a joint committee recommended this study of interim fiscal analysis and budget review.

The report details reasons why a program of Legislative Fiscal Analysis and Budget Review is needed to staff appropriation committees and to provide an educative service to the general assembly.

Practices in the area of legislative analysis in other states are noted, as well as the various applications of the program within other legislatures.

Two other sections of the report examine the relationships between the Legislative Fiscal Analysis function and those of the Executive Budget Officer and the Legislative Post-Auditor. The report concludes with alternative methods of establishing a Legislative Fiscal Analysis and Budget Review program.

5. MONTANA CORPORATION LICENSE TAX

Report No. 26, October 1968, 63 pp.

Under the terms of two resolutions of the 1967 legislature, the Council was requested to conduct a comprehensive study of all aspects of the taxation of corporations in Montana, including the possibility of recommending federal legislation that would require corporations to show in their federal income tax returns an allocation of income and costs in each of the various states.

This report, while not covering all aspects of the corporation license tax, does contain sufficient data and analysis to

point out some of the major problems surrounding the taxation of corporate income. Chapter I contains a general discussion of the taxation rates on corporations, a listing of the types of multi-state corporations subject to state taxation, and how the incomes of such corporations are divided for state tax purposes.

Chapter II provides a statistical analysis of corporation taxation in Montana. Charts and tables within this section show relationships between the impositions of a net income tax and a gross income tax on both domestic and multistate corporations.

6. MONTANA TAXATION

Report No. 23, December 1966, 91 pp.

This report represents a summary of the information contained in the Montana Taxation Task Force Papers (see Reference No. 29). The chapters and subdivisions of this report correspond directly to those set out in Reference No. 29.

7. PROPERTY TAXATION IN MONTANA

Report No. 6, December 1960, 89 pp.

This report contains recommendations for both short range and long range improvements of property taxation. The former were designed to meet immediate specific needs; the second to provide the necessary steps toward correcting what were viewed as major deficiencies of Montana's property tax system. Major categories included are:

Chapter 1 - The Importance of the Property Tax
Chapter 2 - The Property Tax Base and Property Classification
Chapter 3 - The Review and Equalization of Assessments
Chapter 4 - Assessment of Utilities
Chapter 5 - The Organization of the State Tax Department

8. SELF-INSURANCE ON STATE-OWNED PROPERTY

Report No. 30, December 1970, 43 pp.

Senate Joint Resolution No. 26 directed an examination of the feasibility and/or desirability of establishing a self-insurance fund for state-owned properties. In preparing this report, the experience of other states who have considered this concept was analyzed, including a review of the statistical base upon which their decisions were made.

The report contains summaries of material gathered from state agencies, insurance associations and private researchers. The four major areas examined were:

1. The financial capacity of the state;
2. Actual properties of the state as regards where located, values concentration, loss experience, etc.;
3. Political ramifications; and
4. Administrative procedures and handling of funds.

9. STATE LANDS AND INVESTMENTS

Report No. 4, November 1960, 74 pp.

House Joint Resolution No. 4 directed the Council "to make a thorough and complete study of the laws and regulations pertaining to state lands and investments." While the bulk of this study is devoted to the laws and procedures under which state lands are managed, Chapter VI comments briefly on the investment of the permanent funds arising from federal land grants. While the immediate area of study assigned to the Council related only to state lands and funds arising from the sale or rent of lands, because these funds were required by law to be invested under a unified investment plan, the investment procedures for all state moneys coming under the plan were included in the study.

10. STATE TREASURY FUND STRUCTURE

Report No. 9, December 1962, 427 pp.

The findings of this study were responsible for the enactment of the "Treasury Fund Structure Act" (Sec. 1, Ch. 147, L. 1963). The purpose of this act was to simplify the accounting system and treasury fund structure of the state, to make possible full utilization of modern accounting methods, to provide the legislative assembly with a greater measure of control over public moneys, and to enable the financial records of the state to accurately reflect governmental costs and revenues.

The bulk of this report is devoted to an analysis of treasury funds active during the 1961-62 interim, and to recommendations for consolidating or abolishing particular accounts. Some of the introductory material found in Chapters I and II, however, may contain information of value to current fiscal review. Some section titles of interest include:

-- Why Funds are Created

-- Advantages of Simplified Fund Structure
-- Earmarking Revenues in Montana
-- Effects of Earmarking Revenues
-- Pros and Cons of Earmarking

Note:

Two additional Legislative Council fiscal studies, Income Taxation and Property Taxation, had not been released as of this writing. The data contained in these reports, however, was derived, to a large extent, from related material appearing in the Montana Fiscal Affairs study (see Reference No. 28).

SECTION II

MISCELLANEOUS FISCAL MATERIALS

In addition to their own published reports, the Legislative Council reference library contains thousands of books, periodicals, pamphlets and reports relating to the operation of state government. Also, reports on governmental operations are maintained in other Council offices.

This section contains summaries of selected published and unpublished fiscal materials. As previously stated, these few entries are not by any means representative of all available state statistical data, but rather they are set forth as useful examples of research into various aspects of Montana's state and local fiscal affairs.

11. AGENCY AND PROGRAM STRUCTURES

A reference manual, prepared by the Director of the Budget, indicating the revised agency and program structures to be in effect during the 1973 Biennium. The manual is divided by revised executive function and shows the following for each agency:

I Function (Gen. Govt., Education, etc.)

A. Major Program Area (Gen. Administrative Support, etc.)

1. Programs (Administrative, Operations, etc.)

2. "

12. AGENCY BUDGET REQUESTS - 1971 & 1973 BIENNIA

Agency budget worksheets for the 1971 and 1973 biennia as submitted to the Legislative Fiscal Analyst. The worksheets show actual and anticipated expenditures and funding by program and object for fiscal years 1968, 1969, 1970 and 1971. Summary and Justification forms included for each agency and agency program for the 1973 biennium include:

Form Number	Description
310	Detail of Program Costs
300	Summary of Program Costs
	Summary of Object Costs
	Summary of Funding
200	Detail of Fund and/or Account

Object Justification:

101	Salaries and Wages--Current Level (Detail)
101A	Salaries and Wages--New Positions Requested
102	Employee Benefits
111	Supplies, Materials and Communications
113	Utilities and Travel
115	Contracted Services & Special Fees
117	Repairs and Maintenance
121	Capital Equipment
131	Grants and Benefits

13. ANNUAL AND BIENNIAL REPORTS

The general format of all annual and biennial reports to the Governor consists of the following:

-- Organization Chart
-- Statutory Functions and Responsibilities
-- Narrative Report of Year(s) Operations
-- Current Workload Data and Projected Trends
-- Historic Data on Revenues, Expenditures, Workloads, etc.

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Montana State University	69
Nursing, Board of	69
Public Employees Retirement System	69
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University of Montana	69
University System, Executive Secretary	69
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Reports on File - Biennium Ending June 30, 1968

Adjutant General
Advertising Department
Aging, Commission on
Apprenticeship Council
Controller, State
Eastern Montana College
Equalization, Board of
Fish and Game Commission
Forester, State
Highway Commission
Historical Society
Indian Affairs, Coordinator of
Legislative Post-Auditor
Library Commission
Superintendent of Public Instruction
Soil and Water Conservation Committee
Veterans' Welfare Commission

14. AUDITOR'S REPORTS -- UNIVERSITY SYSTEM REVENUE BONDS

Reports of operations and comments concerning university revenue bond debt service funds by certified public accountants, as required by all university indenture agreements. Data on each issue is presented, along with income statements, statements of account activity, and auditor's comments.

15. CENSUS OF POPULATION: 1960

U. S. Dept. of Commerce, Bureau of the Census, Vol. I, Characteristics of the Population, Part 28, Montana. 275 pp., Tables.

This volume presents statistics from the 1960 Census of Population on the number of inhabitants of the population of Montana and of its constituent areas. Comparable statistics from earlier censuses are also presented in this volume.

The book also contains a subject guide on page vi, which lists the subjects included in the report in index form, by type of area and table number. The general subdivisions of the information contained in the volume are:

-- Area Classifications (population by place or residence)
-- Social Characteristics (age, education, race, marital status, etc.)
-- Economic Characteristics (employment, hours worked, income, etc.)
--Detailed Characteristics (combinations of factors shown above

Note:

Some preliminary data is available from the 1970 Census of the Population.

16. EXECUTIVE BUDGET DOCUMENTS -- AGENCY AND CAPITAL CONSTRUCTION

Available for 1963, 1965, 1967, 1969 and 1971 Biennia. Contains Governor's messages and summary of executive budget recommendations by function, object and agency, including the number of full-time employees (FTE) authorized and recommended for each agency. Recent budget documents contain brief histories of some agencies.

General format shows spending and funding histories for preceding two biennia and executive recommendations for spending levels for each fiscal year of the ensuing biennium by object

expenditure and related revenue fund.

Capital construction budgets show proposed capital construction and priorities as stated on agency and departmental requests, institutional requests and university system requests. Major projects are justified through narrative explanation of cost estimates, financing and a description of the proposed project and its necessity.

17. FISCAL NOTE MANUAL

This manual, prepared by the Office of the Budget Director, has as its purpose the task of informing legislators and administrative agencies about "Fiscal Notes." The fiscal note is prepared upon request by the Office of the Budget Director in cooperation with all state agencies, and it provides the legislature with available estimates on the fiscal impact of specific legislation. The contents of this manual include statutory provisions relative to fiscal notes, general and administrative procedures, and applicable form documents.

18. GENERAL FUND REVENUE SOURCES

Office of the Budget Director, October 22, 1969, 81 pp.

A comprehensive inventory identifying and classifying all types of General Fund revenue. Section I contains a classification of revenue sources by function (i.e., business taxes, licenses, fees, income, etc.) and by agency. Section II catalogues all the significant general fund revenues and provides the following information for each revenue source:

1. The rate or basis for collection (flat fee, percentage rate) of each item of revenue is given, along with a narrative explanation. The time of collection is stated, as well as the relevant statute or other authority for collection.

2. Historical Collection Data. Actual revenues collected under each source title in each fiscal year from 1964 through 1969 are shown in table form. This information is recapped in a summary table at the end of each section.

19. HANDBOOK OF MONTANA SCHOOL FINANCE AND STATISTICS

Superintendent of Public Instruction, Revision of 2nd Edition, 1969.

This manual was designed to provide school officials and others connected with school finance with an overall view of operations pertaining to school finance and statistics, showing the essential relationships among the various requirements for records and reports. The topics cover all aspects of school finance, such as budgeting, official duties, revenue and expenditure chart of accounts, reporting, sample report forms, and school law, including opinions of the Attorney General. The manual is in loose-leaf form, and is revised periodically to bring the contents up to date.

20. HERE'S HOW (IT WORKS): AN EXPLANATION OF MONTANA'S EQUALIZATION FOUNDATION PROGRAM

Montana Education Association, 1969 Revision

A summary explanation of key points in the state's school foundation program. The text includes a statement of equalization principles, maximum budget schedules, funding, a history of the program and its effectiveness, and an explanation of state deficiencies and their effects on local financing.

21. INVENTORY OF TREASURY FUND ACCOUNTS

Compiled by the Department of Administration, Budget Division, February 10, 1970. Contains information on the composition of all funds maintained by the Montana State Treasurer. Includes information as follows for each treasury fund:

-- Account number and name
-- Administering agency
-- Date of origin
-- Creating authority
-- Source of revenue
-- Purpose or use
-- Appropriation

The funds are grouped by type (i.e., Earmarked Revenue, Federal & Private Revenue, etc.) and by administering agency.

22. JACOBS PERSONNEL STUDY REPORT

J. L. Jacobs and Co., Chicago, August 1968

A report on the J. L. Jacobs and Co. survey and development of classification and compensation plans covering positions in

the service of Montana, and related personnel matters.

Part One outlines and explains the plan and sets out steps necessary for its implementation.

Part Two contains proposed organization, staffing and related recommendations for personnel administration.

Part Three contains a manual describing procedures for maintaining classification and compensation plans.

Part Four includes proposed rules to be adopted by the State to govern a total personnel administration program.

Parts Five and Six provide sample forms and records with which to implement a personnel administration program.

Part Seven and Appendices contain complete specifications for each class in the Classification Plan and salary schedules.

23. LEGISLATIVE BUDGET SUMMARY -- 1971 BIENNIUM

This summary, prepared by the Legislative Fiscal Analyst, contains a history of all executive agency and program expenditures during fiscal year 1968 and anticipated expenditures for fiscal year 1969. It also contains each agency's preliminary budget requests and funding plans for fiscal years 1970 and 1971. A narrative explanation is included for each agency program which identifies and explains the changes effected by the Executive Budget Director for each object expenditure (i.e., personal services, operation, capital).

24. LEGISLATIVE FISCAL REVIEW STUDY REPORTS AND MINUTES

Various reports dealing with agency and state-wide fiscal matters. These studies were prepared by the Legislative Fiscal Analyst and include the following:

-- Purchase of Gasoline for state vehicles - May 1, 1969
-- Agency passenger vehicle summary - May 1, 1969
-- Veteran's Welfare Commission: History & Operations - July 26, 1969
-- Athletic budgets and funds - University System - April 2, 1970
-- Coordinator of Indian Affairs - Functions - March 30, 1970
-- State Salary Study - Sampling of Selected State Positions for Comparison with Jacobs Study Recommendations
-- State Travel Study

.. Monthly Summaries of Departmental Travel - July-November, 1969
.. Characteristics of Travel & Summary for period July 1, 1969 through November 30, 1969
.. Comparison of Travel Costs by Agency - Calendar Years 1968-1969
.. Study Summary, Legislative and Administrative Recommendations

The minutes of the meetings of the Legislative Fiscal Review Committee contain an elaboration of the above studies, as well as discussions of other areas of staff research which were not published in report form.

25. LEGISLATIVE POST-AUDITOR/AGENCY EXAMINATION REPORTS

Examination	Period Covered by Examination
Abstract Board of Examiners	Fiscal Year ended June 30, 1969
Aeronautics Commission	Fiscal Year ended June 30, 1969
Athletic Commission	Two Fiscal Years ended June 30, 1970
Board of Certification for Water and Waste Water Operators	Fiscal Year ended June 30, 1969
Board of Chiropractic Examiners	Fiscal Year ended June 30, 1969
Board of Plumbing Examiners	Fiscal Year ended June 30, 1969
Board of Registration for Professional Engineers & Land Surveyors	Fiscal Year ended June 30, 1969
Boulder River School & Hospital	Fiscal Year ended June 30, 1969
Department of State Lands and Investments	Fiscal Year ended June 30, 1969
Evaluation of Selected Aspects of the State Purchasing Function	
Examining Board of Cosmetology	Fiscal Year Ended June 30, 1968
Fish and Game Commission	Fiscal Year ended June 30, 1967
Grass Conservation Commission	Fiscal Year ended June 30, 1969
Industrial Accident Board	Fiscal Year ended June 30, 1969

Legislative Council	Biennium ended June 30, 1969
Liquor Control Board	Fiscal Year ended June 30, 1969
Montana Children's Center	Fiscal Year ended June 30, 1967
Office of Economic Opportunity	Nine months ended January 31, 1968
Office of Economic Opportunity	Grant Fiscal Year ended January 31, 1970
Review of the System of Internal Control within the Department of Administration, State Auditor's Office, and State Treasurer's Office	
Treasurer, State	Calendar Year ended December 31, 1969
Water Well Contractors' Examining Board	Fiscal Year ended June 30, 1969

26. MEMORANDA ON STATE INSTITUTIONS

Legislative Fiscal Review Committee - September 21, 1968. Narrative and financial data concerning all Montana state institutions, with the exception of Eastmont Training Center and the Swan River Youth Forest Camp. The report is designed to provide general background information on each institution in such areas as:

-- History and function
-- Admittance policies
-- Physical plant and land descriptions
-- Staff (number and job descriptions)
-- Expenditures and finance
-- Characteristics of inmate population (i.e., number, age, sex, offenses, etc.)

27. MONTANA FEDERAL FUND INVENTORY

Legislative Fiscal Review Committee - December 1968, 187 pp. A catalogue of all state agency programs utilizing federal funds and/or state matching funds. Compiled from information received from all participating agencies as to federal funds received each year beginning with the fiscal year ending June 30, 1965, and projections through the fiscal year ending June 30, 1971. The report also contains narrative information concerning the particular

federal program involved, the federal administering agency, federal and state statutory basis, a brief description of the program, and the fiscal procedures followed.

28. MONTANA FISCAL AFFAIRS STUDY

Interim Committee on Fiscal Affairs, June 30, 1970, 706+pp, Tables

The Montana Fiscal Affairs Study was designed to comply with the provisions of Chapter No. Ex. 2, Extraordinary Session House Bill No. 8, Section 3, which stipulated that the study was to accomplish the following:

Item	Reported in
Define the fiscal problems of local and state government in Montana	Various Chapters
Provide useful data and analytical material upon which legislators and the Governor and other political leaders can base their fiscal planning	All Chapters
Provide factual and analystical materials that clarify the Montana fiscal system and its problems	Various Chapters
Analyze state revenue and expenditures	Chapter 4
Analyze local revenue and expenditures	Chapter 5
Prepare projections of state and local revenue and expenditures	Chapter 6
Survey federal-state-local fiscal interrelationships	Chapters 1, 3
Study the major elements of federal, state and local taxes in the United States and Montana	Part III
Study the burden of taxes on individuals and household units	Chapter 7

The major subdivisions of the report are:

Part I - A Broad View of Federal, State and Local Finance in the United States and in Montana

Part II - Revenue and Expenditure Projections

Part III - Elements of Montana Tax System

Part IV - Taxes and Revenues not Currently used in Montana

Part V - A Short Synopsis of Major Elements of Montana Taxes and Licenses

29. MONTANA TAXATION TASK FORCE PAPERS

Montana Legislative Council, Subcommittee on Taxation, 1966, 400+ pp.

A compilation of treatises and articles prepared by the 1966 Tax Study Task Force, designed for the information of the general public. The volume is not indexed; however, a partial list of contents include:

Part 1 - A Primer on State and Local Taxation

Part 2 - Historical Pattern of State Expenditures in Montana and in the United States since 1947

Part 3 - Historical Pattern of State Revenue in Montana and the United States since 1947

Part 4 - Human Resources Analysis

Part 5 - Revenue and Expenditure Projections for Montana State Government

Part 6 - Economic Analysis of Montana's Tax Structure

Appendices

1 - Montana's Property Tax Assessment Problems
2 - Analysis of Individual Property Assessments
3 - The Benefit Basis for Property Taxation
4 - The Burden Distribution of the Montana Individual Income Tax
5 - Effects of Montana Taxes on Decisions of Business Firms
6 - State Taxation and State Economic Growth
7 - The Compliance and Administrative Costs of Montana Taxes

Part 7 - Non-Tax Revenue Sources in Montana

Part 8 - Alternative Methods of Meeting Future Revenue Needs in Montana

Part 9 - Recent Developments in Taxation in other States

Part 10 - An Integrated Tax Structure for Montana

The information contained in these papers is summarized in Legislative Council Report No. 23, "Montana Taxation" (see Reference No. 6).

30. MONTANANS IN HOMES FOR AGING: NUMBER AND PROBLEMS

Montana State University, July 1965, 39 pp., graphs and tables.

The purposes of this study were to identify the following:

-- The extent of the problem of aging in Montana as measured by the number of residents living in public facilities for the aging

-- Some social characteristics of these residents, including age, sex and rural-urban residence

-- Some specific situations associated with institutional care of older people in Montana

The volume also contains a select list of references to acquaint interested persons with problems related to aging, senior citizens or the older Americans and their needs.

31. PRO RATA PLAN

Published by the Board of Review, April 15, 1970, 35 pp.

The "Pro Rata Plan" distributes the costs of seven central agencies (Administration, Purchasing, Accounting, Architecture & Engineering, General Services, PBX, Budget Division) in fourteen functional areas. The mechanics involved in distributing the costs to agencies are described throughout the plan. Final costs allocated to each agency are segregated into "reimbursable" and "non-reimbursable," indicating possible reimbursement to the state from agencies financed from non-general fund sources.

32. PROPERTY TAX BUDGET GUIDE: 1970

Montana Taxpayers' Association

A comprehensive manual of bugetary data pertinent to all

governmental forms under the state level. The three principal sections (county, municipal, elementary and high schools) list statutory limitations on tax rates, budget laws, forms, Attorney General's Opinions, and other information necessary to preparing annual budgets.

33. PROPERTY TAX MILL LEVIES: 1970-71

Montana Taxpayers' Association, 73 pp.

One of the services of the Montana Taxpayers' Association has been to gather mill levy information from each of the state's 56 counties and publish this information in a uniform format. This levy book includes the total mill levies for all municipalities in the state, as well as the taxable valuations for counties and cities. The valuations for counties are given for a two-year period. Mill levies (mill=$.001) are given in detail for each county, school district and municipality.

34. STATE ACCOUNTING MANUAL

State Budget Director, 1963, 61 pp.

This manual was prepared and assembled by the Office of the State Budget Director, in cooperation with the State Department of Administration and the State Examiner's office. It prescribes a uniform state accounting system, effective July 1, 1963, based on uniform systems in effect at that time throughout the United States. Contents include:

-- Definition of object classifications
-- Agency code assignments and chart of accounts
-- Glossary of accounting terminology
-- Alphabetical arrangement of items of expenditure by object code

35. STATE EQUIPMENT INVENTORIES: JUNE 1970

Inventories compiled by the Montana State Highway Commission, Highway Patrol and the State Board of Examiners. These listings were prepared for purposes of insuring state equipment and reflect inventories by agency as of June 30, 1970. All listings give complete descriptions of each motor and non-motor vehicle owned and their historic cost.

36. STATUTORY INFORMATION RETRIEVAL SYSTEM (SIRS): USER'S MANUAL

Prepared by the Data Retrieval Corporation of America, Wisconsin.

This manual is a condensed version of a larger volume entitled "Computerized Legislative Data Processing for Montana," which is also available.

Under the terms of a contract entered into by the State of Montana and Data Retrieval Corporation on January 23, 1970, Montana now owns magnetic tapes which contain the full text of the Revised Codes of Montana, 1947, with 1969 supplements. In addition, a program has been made available to the Data Processing Center to read, edit and print the context of the tapes in various forms as desired by researchers. An alphabetical listing of all significant words in the Montana Codes, along with the number of times each word is used and the numbers of sections in which it appears is included in the SIRS package.

This manual is designed to teach any potential user of the system how to define for himself exactly what he wants in a particular statute search. While actual search inquiries are prepared by legislative staff, an understanding of the material in this manual will aid legislators in framing questions so as to extract the most pertinent and workable information from the system.

37. SYNOPSIS OF LEGISLATIVE APPROPRIATIONS: 41ST LEGISLATIVE AND EXTRAORDINARY SESSIONS, 1969

Prepared by Legislative Fiscal Analyst, 22 pp. tables.

A compilation of appropriation bills passed by the 41st Legislative Assembly. The tables included in this summary are:

-- Schedule of all appropriation bills
-- Schedules of all supplemental appropriation bills, including and excluding capital construction
-- Summary schedules of general fund appropriations by agency and type

Synopses for previous sessions are also available.

APPENDIX

RESEARCH REQUEST FORMS

On request, the Legislative Council staff will prepare impartial, factual reports on topics of interest to any member of the legislature. Such requests often ask for detailed information on the operation of a particular state agency, or comparative state or national statistics in some area of interest. All research requests made by legislators of this nature, and the responses to such requests, are kept strictly confidential.

To request spot research, please complete the top portion of the following form and send the entire form to the Legislative Council office, Room 138, Capitol Building.

RESEARCH REQUEST

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